

DEC. 1906, 2, (2)

## MORLEY'S PHILATELIC JOURNAL.

2/6 per annum, post free, to all counties.  
Subscriptions commence with the January No.

All editorial communications should be addressed to

L. W. FULCHER, B.Sc.,  
37, KEMPSHOTT ROAD,  
STREATHAM COMMON, LONDON, S.W.,  
ENGLAND

All business matters are referred to the Publisher:  
WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E., England.

Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

### EDITORIAL.

**G**UR fiscal philatelists appear to be remarkable quiet just now. The last meeting of the Fiscal Philatelic Society was the poorest in attendance of any that have yet been held, while we can hear of no new discoveries from the few earnest fiscalists who usually communicate the results of their investigations to us. It seems as if **A Merry Xmas.** the great Exhibition of May last has inspired stamp collectors in general with so many new ideas with regard to postage stamps that the less popular side of philately is temporarily eclipsed. However the effect is local for it seems that in France and the United States fiscal matters are well to the fore. Indeed from the latter country we hear rumours of the formation of a new Fiscal Society, though we have not seen any definite proposals. Perhaps matters will brighten up here after the Christmas holidays are over, and in anticipation thereof we wish our readers all the Compliments of the Season.

\* \* \* \* \*

The most notable event in the fiscal world lately is the publication of a "*Catalogue illustré des Timbres Fiscaux de Grande Bretagne*" by Messrs. Gilbert & Köhler. It will be remembered that some little while ago this firm were the fortunate purchasers of Judge Philbrick's fine collection of British fiscales. **British Fiscals.** Besides the stamps, some valuable information with regard to the several series of fiscal stamps came into their possession and this has been embodied in the present work, thus rendering it an important document for those philatelists who are studying the fiscal issues of this country. As far as we have been able to test it the catalogue appears to be quite up to date, all discoveries made during the past few years being included therein. From the new matter we think it worth while to refer to two or three cases of particular interest. The first of these

is the explanation given for the provisional issue of high value Foreign Bill stamps in 1890, viz.: the £10, £20, £25, £40, £50 and £300 General Duty dies struck in blue and overprinted "FOREIGN BILL" in thin sans serif black capitals. It appears that a certain business firm in the habit of using large quantities of high value stamps applied for stamps of a higher value than £5, the highest denomination actually in use, in order to avoid the trouble of sticking a quantity of £5 stamps on the bills. The request was acceded to and the General Duty dies on "orb" paper as detailed above were prepared and issued to the firm, but the Government declined to allow the usual discount to purchasers of over £50 worth of stamps on these specially provided stamps, and so no more were ordered by the firm after the first supply, which probably consisted of a very few copies.

The somewhat mysterious series of Foreign Bill stamps surcharged "Paymaster General's Service" was supplied gratis to the Paymaster General, who previously to the issue, which seems to have been made about 1890, had to purchase such Foreign Bill stamps as he required. This, however, was a matter of rare occurrence, it being stated that from 1890 to July, 1892 only 40 stamps were issued to him.

Among the Municipal stamps we find a series of 21 values catalogued for Winchester, 12 appearing on the same sheet, the composition of which, in seven lines of eight stamps, was the following:—

1st line.	4 of 6d.	and 4 of 1s.	=	6s.
2nd line.	"	"	=	6s.
3rd line.	"	"	=	6s.
4th line.	4 of 6d.	, 3 of 1s. 6d., 1 of 2s. 6d	=	4s.
5th line.	4 of 6d.	, 2 of 2s.	=	11s.
6th line.	4 of 6d.	, and 4 of 2s. 6d.	=	12s.
7th line.	1 each,	3s. 6d.. 3s. 6d.. 3s. 6d.. 4s. 6d.. 6s.. 8s.. 8s. 6d.. 14s.	=	51s.

Total value of sheet 100s.

There is, however, no mention in the catalogue of the different types of some of the values of this series, which we chronicled in November last year, so that we do not know whether the above is the only setting of the sheet or not.

Collectors will find a mass of other valuable information in this catalogue, even the dates of the various stamps struck from General Duty dies, based on the Fiscal Philatelic Society's work, being given, so that we can confidently recommend it to the attention of our readers.

\* \* \* \* \*

We regret to read that our contemporary "*Le Bulletin Philatéliste*" is to cease with No. 20, at least temporarily. The very valuable fiscal chronicle, however, will be continued in the "*Echo de la Timbrologie*".

\* \* \* \* \*

Some of our postal friends seem to be much exercised as to the status of the rd. stamp surcharged in large black caps "C.A." This stamp which appeared some years ago, seems to be a sort of pre-cancelled receipt stamp used by the Crown Agents and to be of no postal or fiscal significance.